

D. SABYASACHI & CO.

COST ACCOUNTANTS

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The Board of Directors
M/S Gillanders Arbuthnot & Company Limited
C-4, Gillander House,
Netaji Subhas Road, Kolkata - 700001

Dated : 03.05.2023

Sub : Appointment of Cost Auditors for the Financial Year 2023-24

Dear Sirs,

We wish to take up the Cost Audit assignment for records maintained by your Company relating to **Textiles products (GIS & NISM) & Tea products** covered under Cost Audit as per the Companies (Cost Records & Audit) Amendment Rules, 2017 for the Financial Year **2023-24**. We declare that the number of audits held by us for all the partners put together, will be in accordance with and within the limits prescribed under section 139 read with section 141 (3) (g) of the Companies Act, 2013.

We hereby declare that,

- We are free from any disqualification under section 141 (3) and 148 (3) of the Companies Act, 2013;
- All the partners are holding valid full time Certificate of Practice as Cost Accountants as defined u/s 2(1)(b) and in terms of section 6(1) of the Cost and Works Accountants Act, 1959;
- The firm is constituted under regulation 113 of the Cost & Works Accountants Act, 1959;
- Registration No of the Firm is 000369;
- PAN of the Firm is AAIFD4948A;
- We are an independent firm of Cost Accountants engaged in practice and having an Arm's Length Relationship with your Company.

For D. SABYASACHI & CO.

Dipak Lal

(DIPAK LAL)

Partner

M. No. : F 28441

